

REQUEST FOR RECORDS RETENTION SCHEDULE
To be Submitted to the Records Management Division
Hall of Records CommissionSCHEDULE
NO.

C-144

PAGE
NO.

1.

1. Requesting Agency

ALLEGANY COUNTY

2. Division or Bureau of Requesting Agency

TAX COLLECTOR

3. Authorization Requested (Check only one of the squares below).

☐ A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.☒ B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.☐ C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
1.	<p><u>TAX COLLECTION BOOKS</u></p> <p>Size: 20" x 16" x 2" Dates: 1947 - - Quantity: 17 volumes File Arrangement: Chronological Audit: Annual outside audit and State audit Disposable Amount: 10 cubic feet</p> <p>The Tax Collection Books give the name and address of the taxpayer by district, the amount of the assessment, the amounts of county and State taxes, the interest, and the date paid. The Tax Collection Books are posted to the Cash Receipts Journal and General Ledger in the Treasurer's office and are machine prepared in the office of the Supervisor of Assessments with the Assessment Books.</p> <p>Beginning with the Tax Year, January, 1960, a new series of tax bills were introduced which eliminate posting of payments to the Tax Collection Books, the fifth copy of the bill shows completed payment and is the audit copy. The following recommendation applies equally to all copies of the tax bill retained in the office files.</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED (ANNUAL OUTSIDE AUDIT AND STATE AUDIT), WHICHEVER IS LATER AND THEN DESTROY.</p>	APPROVED HALL OF RECORDS COMMISSION

7. Agency, Division or Bureau Representative

William R. Anderson

Signature

Collector

Title

7-22-60

Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

8/1/1960

Date

Morris S. Redoff

Archivist

AUG 8 1960

Date

Audrey H. H. H.

Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE
NO. **144**

PAGE
NO. **2.**

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
-------------------	---	--

2. TAX BILL FILES

Size: 4" x 9 1/2"
Dates: 1960 - -
Quantity: 10 file drawers
File Arrangement: Alphabetical by name of taxpayer
Audit: Annual outside audit and State audit

The new series of Tax Bills give the name and address of the taxpayer, the discount rate on special and county taxes, the amounts of the Special, State, and County taxes, the gross tax, the amount of the assessment, the amount of the County and State interest, and the total paid. Two series of tax bills are filed separately; Real Estate and Personal Property. The bills are prepared in quintuplet from the Tax Collection Books as follows:

Nos. 1 & 2 - To the taxpayer, who returns both copies to the Tax Collector with payment, either full or partial, copy 1 receipted and returned to payor, copy 2 to Paid File in office with amount of payment.

Nos. 3, 4 & 5 - Remain in the unpaid file (Cash Book Account) until payment is received in full when copy 5 is removed and filed in the Paid Accounts file. Copies 3 and 4 are security copies used for delinquent accounts or to replace lost copies. Copy 5 is the final copy which is audited and eliminates the necessity for a paid entry in the Tax Collection Books.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED (ANNUAL OUTSIDE AUDIT AND STATE AUDIT), WHICHEVER IS LATER, AND THEN DESTROY.

3. DOG LICENSE RECEIPT BOOKS

Size: 20" x 16" x 2"
Dates: 1947 - -
Quantity: 3 cartons, 12 bundles
File Arrangement: Chronological
Audit: Annual outside audit
Disposable Amount: 10 cubic feet

The license receipt books are composed of stubs and unused serialized licenses giving the name of the licensee, the address, the amount of the fee, the sex of the dog, the date of issue, and the license number. The fees and license books are deposited in the Treasurer's office where they are recorded in the Dog License Record.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

APPROVED BY
BOARD OF PUBLIC WORKS

AUG 8 1960

SECRETARY

APPROVED
HALL OF RECORDS COMMISSION